I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop RCE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on

March 5, 2007.

MAR 0 9 2007

Alexandra Allison

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant

Brent C. Abrahm, et al.

Application No.

09/866,544 May 25, 2001

Filed Title

Apparatus, Systems and Methods for Transacting and

Managing Like-Kind Exchanges

Grp./Div.

3693

Examiner Docket No.

Patel, Jagdish

PELK0002/MRK

AMENDMENT AND RESPONSE WITH REQUEST FOR CONTINUED EXAMINATION

Mail Stop RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 140 S. Lake Ave., Suite 312 Pasadena, CA 91101-4710 March 5, 2007

Commissioner:

In reply to the Office Action regarding the above-identified application, dated February 1, 2007, designated a Final rejection, a Request for Continued Examination is filed concurrently herewith, Amendments to the Claims are submitted herewith, and the Response and Remarks are given below. The Office Action designated a three-month time in which to reply, namely, by May 1, 2007. It is respectfully submitted that this Amendment and Response, and the concurrently filed Request for Continued Examination, are timely filed before the expiration of the three-month time indicated by the Office Action because they are filed before the expiration of May 1, 2007. Reconsideration of the application in view of the Request for Continued Examination, the Claim Amendments, and the Response and Remarks below is respectfully requested.

Amendments to the Claims are reflected in the Listing of Claims that begins on page 3 of this paper.

Application Serial No. 09/866,544 Amendment and Response to Office Action Dated February 1, 2007

Response and Remarks begin on page 48 of this paper.